

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - ATAL PENSION YOJANA

HALF YEARLY (UN AUDITED) BALANCE SHEET AS AT MARCH 31, 2021

	Schedules	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Liabilities			
Unit Capital	1	29,873,268,596	22,945,453,671
Reserves and Surplus	2	21,871,099,937	11,625,742,432
Current Liabilities and Provisions	3	43,033,155	12,060,681
Total		51,787,401,688	34,583,256,784
Assets			
Investments	4	50,910,574,698	33,760,486,443
Deposits	5	0	0
Other Current Assets	6	876,826,990	822,770,341
Total		51,787,401,688	34,583,256,784
(a) Net assets as per Balance Sheet		51,744,368,533	34,571,196,103
(b) Number of Units outstanding		2,987,326,860	2,294,545,367

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - ATAL PENSION YOJANA

HALF YEARLY (UN AUDITED) REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Half Year ended March 31, 2021 ₹	Half Year ended March 31, 2020 ₹
Income		
Dividend	47,816,804	27,876,507
Interest	1,395,839,977	1,013,660,341
Profit on sale/redemption of investments	62,672,208	57,262,714
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	1,286,998,138	-
Other Income	0	0
Total	2,793,327,127	1,098,799,562
Expenses and Losses		
Unrealized losses in value of investments	0	0
Loss on sale/redemption of investments	30,932,184	626,411,517
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	2,879,068	1,936,780
NPS Trust fees	1,196,024	804,578
Custodian fees	717,353	503,760
Stamp Duty	2,713,287	0
CRA Fees	249,322,843	199,475,276
Less: Amount recoverable on sale of units on account of CRA Charges	(249,322,843)	(199,475,276)
Depository and settlement charges	479,605	186,093
Provision for Non-Performing assets	5,000,000	7,500,000
Other Expenses	4	0
Total	43,917,525	637,342,728
Surplus/(Deficit) for the year	2,749,409,602	461,456,834
Less: Amount transferred to Unrealized appreciation account	1,286,998,138	-
Less: Amount transferred to General Reserve	1,462,411,464	461,456,834
Amount carried forward to Balance Sheet	0	0

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2021

Schedule 1	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	26,305,094,966	19,421,824,986
Add :Units issued during the year	4,217,938,654	3,965,095,975
Less: Units redeemed during the year	649,765,024	441,467,290
Outstanding at the end of the year	29,873,268,596	22,945,453,671
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	2,630,509,497	1,942,182,499
Add :Units issued during the year	421,793,865	396,509,598
Less: Units redeemed during the year	64,976,502	44,146,729
Outstanding Units at the end of the year	2,987,326,860	2,294,545,367
Schedule 2	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	9,285,685,575	5,379,661,709
Add: Premium on Units issued	2,974,215,411	2,042,619,851
Less: Premium on Units redeemed	457,661,340	226,379,611
Closing Balance	11,802,239,646	7,195,901,949
General Reserve		
Opening Balance	5,351,793,503	3,024,915,493
Add: Transfer from Revenue Account	1,462,411,464	461,456,834
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	6,814,204,967	3,486,372,327
Unrealized Appreciation Account		
Opening Balance	1,967,657,186	943,468,156
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	1,286,998,138	0
Closing Balance	3,254,655,324	943,468,156
Total	21,871,099,937	11,625,742,432
Schedule 3	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	13,984,652	3,693,738
Contract for Purchase of Investments	26,559,464	6,818,009
TDS Payable	0	0
Sundry Creditors for expenses	2,489,039	1,548,934
Provision for assets upgraded as performing assets	0	0
Interest received in advance	0	0
Total	43,033,155	12,060,681

Schedule 4	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Investments (Long Term and Short Term)		
Equity Shares	7,317,547,980	3,297,713,560
Preference Shares	0	0
Debentures and Bonds Listed/Awaiting Listing	16,870,045,397	11,252,627,626
Central and State Government Securities (including T-Bills)	25,876,543,192	18,679,159,370
Commercial Paper	0	0
AIF's/REITs/INVITs/ABS etc	0	0
Basel III Tier I bonds	0	0
Others - Mutual Fund Units	846,438,129	530,985,887
- Certificates of Deposit	0	0
Non Convertible Debentures classified as NPA	30,000,000	30,000,000
Less: Provision on Non performing investment	(30,000,000)	(30,000,000)
Total	50,910,574,698	33,760,486,443

Schedule 5	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Deposits		
Deposits with Scheduled Banks	0	0
Total	0	0

Schedule 6	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Other Current Assets		
Outstanding and accrued Income	871,297,406	653,513,534
Balance with Trustee Bank	2,231,269	168,934,194
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Interest Receivable on Non-Performing Investments	2,503,069	1,376,219
Less: Provision for interest on Non-Performing Investment	(2,503,069)	(1,376,219)
Dividend Receivable	3,290,350	320,600
Brokerage receivable from LIC Pension Fund Ltd.	7,965	2,013
Sundry Debtors	0	0
Redemption receivable on Non performing Investment	10,000,000	0
Less: Provision for Non performing investment	(10,000,000)	0
Total	876,826,990	822,770,341